

STATE OF HAWAII - DEPARTMENT OF TAXATION  
**TRANSFER OF CIGARETTE TAX STAMPS**

Caution: Use Form M-103 (Rev. 2004) for transfers occurring after June 30, 2004. For transfers occurring before July 1, 2004, use Form M-103 (Rev. 2003).

**PART I Information About the Licensee Transferring the Cigarette Tax Stamps**

Name\_\_\_\_\_

Cigarette Tax Stamps Purchase Approval Number (Assigned on Form M-100A)\_\_\_\_\_

Address\_\_\_\_\_

City

State

Zip Code

**PART II Information About the Licensee Receiving the Cigarette Tax Stamps**

Name\_\_\_\_\_

Cigarette Tax Stamps Purchase Approval Number (Assigned on Form M-100A)\_\_\_\_\_

Address\_\_\_\_\_

City

State

Zip Code

**PART III Transfer of Cigarette Tax Stamps**

A. Serial number of the stamps being transferred\_\_\_\_\_

B. Number of stamps being transferred\_\_\_\_\_ C. Multiply amount from line B, Part III, by \$1.40 and enter here\_\_\_\_\_

D. Reason for the transfer\_\_\_\_\_

Signature of Licensee Transferring the Cigarette Tax Stamps

Signature of Licensee Receiving the Cigarette Tax Stamps

Print Name of Signatory

Print Name of Signatory

Title

Date

Title

Date

FOR OFFICIAL USE ONLY:

☐ Transfer of Cigarette Tax Stamps Approved

☐ Transfer of Cigarette Tax Stamps Disapproved

Signature\_\_\_\_\_

Title\_\_\_\_\_

Date\_\_\_\_\_

THIS SPACE FOR DATE RECEIVED STAMP

## Purpose of Form M-103

Licensees may not sell, exchange, or transfer unaffixed cigarette tax stamps without prior written approval by the Department of Taxation. Form M-103 is used to request approval for the transfer of the cigarette tax stamps.

## GENERAL INSTRUCTIONS

Sections 245-21 and 245-22, Hawaii Revised Statutes (HRS), provide that licensees, as defined in section 245-1, HRS, shall pay the cigarette tax through the use of cigarette tax stamps and that licensees are required to place cigarette tax stamps on packs of cigarettes prior to distribution, as defined in section 245-1, HRS.

## SPECIFIC INSTRUCTIONS

### Part I

Enter information regarding the licensee transferring the cigarette tax stamps.

### Part II

Enter information regarding the licensee receiving the cigarette tax stamps.

### Part III

Enter information regarding the cigarette tax stamps being transferred.

## Signatures

Form M-103 must be signed and dated by the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.

## Where To Get Information and Forms

### Oahu District Office

830 Punchbowl Street  
P. O. Box 259  
Honolulu, HI 96809-0259  
Tel. No.: (808) 587-4242  
Toll-Free: 1-800-222-3229  
TDD/TTY No.: (808) 587-1418  
TDD/TTY Toll-Free: 1-800-887-8974

### Hawaii District Office

75 Aupuni Street, #101  
P. O. Box 833  
Hilo, HI 96721-0833  
Toll-Free: 1-800-222-3229

### Maui District Office

54 South High Street, #208  
P. O. Box 1169  
Wailuku, HI 96793-6169  
Toll-Free: 1-800-222-3229

### Kauai District Office

3060 Eiwa St., #105  
Lihue, HI 96766-1889  
Toll-Free: 1-800-222-3229

## Tax information and forms:

[www.state.hi.us/tax](http://www.state.hi.us/tax)

## Where To Send Form M-103

Form M-103 may be mailed to the Department of Taxation, Taxpayer Services Branch, Licensing Section, P.O. Box 259, Honolulu, Hawaii, 96809-0259. After the form has been approved or disapproved, a copy will be returned to both the licensee transferring the cigarette tax stamps and the licensee receiving the cigarette tax stamps.